

AMATHOLE DISTRICT MUNICIPALITY



IN-YEAR REPORT Monthly Budget Statements AUGUST 2016

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PART 1 – IN-YEAR REPORT

Mayor's Report

PURPOSE:

To report on the financial and performance result of the first month of 2016/17 financial year ending 31 August 2016.

EXECUTIVE SUMMARY:

The Budget regulations (MFMA) of National Treasury states that the Mayor may table section 71 MFMA reports to Council

Following Annexure is provided for detailed information on C Schedule:

Annexure A - C Schedule DC12 August 2016

RESOLUTIONS

The resolution will be presented to council when the Section 71 report is tabled:

RECOMMENDATION:

That the Financial and Performance documentation be noted.

EXECUTIVE SUMMARY

INTRODUCTION

The municipality has approved its annual budget for 2016/17 on the 29 April 2016 taking into consideration all the reviews on budget related policies made. The total approved budget amounts to R1, 872 billion on revenue breaking even with the expenditure at also R1, 872 billion which has reduced from 15/16 budget amounting R1, 984 billion.

As at the month ending 31 of August 2016, there has not been any variance made that constitute to budget adjustment according to Budget Policy approved by Council. All budget virements made are within the Reviewed Budget Policy requirements adopted by Council in May 2015.

This therefore indicates that the budget is currently spent according to approved budget and any unforeseen changes going forth will be addressed on the adjustments budget to be tabled by no later than February of 2017.

PART 2 IN-YEAR BUDGET STATEMENT TABLES

The table below shows a summary of the Council's financial budget statement

Table 1 Monthly Budget Statement Summary ADM

DC12 Amathole - Table C1 Monthly Budget Statement Summary - M02 August

Description	2015/16	Budget Year 2016/17							
	Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands									
Financial Performance									
Property rates	-	-	-	-	-	-	-	-	-
Service charges	-	178,068	-	20,200	45,416	14,839	30,577	206%	178,068
Investment revenue	-	7,401	-	(317)	7,054	617	6,437	1044%	7,401
Transfers recognised - operational	-	743,733	-	903	305,643	185,933	#####	64%	743,733
Other own revenue	-	463,424	-	5,442	8,657	38,619	#####	-78%	463,424
Total Revenue (excluding capital transfers and contributions)	-	1,392,627	-	26,228	366,770	240,008	#####	53%	1,392,627
Employee costs	-	646,856	-	50,875	99,145	107,809	(8,664)	-8%	646,856
Remuneration of Councillors	-	15,026	-	441	1,592	2,504	(913)	-36%	15,026
Depreciation & asset impairment	-	212,025	-	-	-	35,338	#####	-100%	212,025
Finance charges	-	32,486	-	769	3,562	5,414	(1,852)	-34%	32,486
Materials and bulk purchases	-	70,937	-	-	-	11,823	#####	-100%	70,937
Transfers and grants	-	-	-	-	-	-	-	-	-
Other expenditure	-	384,998	-	19,196	29,327	64,166	#####	-54%	384,998
Total Expenditure	-	1,362,327	-	71,281	133,626	227,055	#####	-41%	1,362,327
Surplus/(Deficit)	-	30,300	-	(45,052)	233,144	12,953	#####	1700%	30,300
Transfers recognised - capital	-	479,633	-	62,073	63,134	119,908	#####	-47%	479,633
Contributions & Contributed assets	-	-	-	-	-	-	-	-	-
Surplus/(Deficit) after capital transfers & contributions	-	509,933	-	17,021	296,278	132,861	#####	123%	509,933
Share of surplus/ (deficit) of associate	-	-	-	-	-	-	-	-	-
Surplus/ (Deficit) for the year	-	509,933	-	17,021	296,278	132,861	#####	123%	509,933
Capital expenditure & funds sources									
Capital expenditure	-	509,933	-	19,618	63,119	76,583	#####	-18%	509,933
Capital transfers recognised	-	479,633	-	19,618	63,119	76,583	#####	-18%	479,633
Public contributions & donations	-	-	-	-	-	-	-	-	-
Borrowing	-	-	-	-	-	-	-	-	-
Internally generated funds	-	30,300	-	-	-	-	-	-	30,300
Total sources of capital funds	-	509,933	-	19,618	63,119	76,583	#####	-18%	509,933
Financial position									
Total current assets	-	503,621	-	-	368,575	-	-	-	503,621
Total non current assets	-	5,381,941	-	-	4,707,532	-	-	-	5,381,941
Total current liabilities	-	535,734	-	-	464,101	-	-	-	535,734
Total non current liabilities	-	384,716	-	-	242,497	-	-	-	384,716
Community wealth/Equity	-	4,965,111	-	-	4,369,509	-	-	-	4,965,111
Cash flows									
Net cash from (used) operating	-	509,933	-	11,906	296,278	234,702	#####	-26%	509,933
Net cash from (used) investing	-	(509,933)	-	(19,618)	(63,119)	-	63,119	#DIV/0!	(509,933)
Net cash from (used) financing	-	-	-	-	-	-	-	-	-
Cash/cash equivalents at the month/ye	-	205,046	-	-	364,524	439,748	75,224	17%	131,365
Debtors & creditors analysis									
	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr	Total
Debtors Age Analysis									
Total By Income Source	60,508	24,639	20,387	19,832	17,958	18,623	97,717	#####	681,483
Creditors Age Analysis									
Total Creditors	2,245	66,748	-	-	-	-	-	-	68,993

Table 2 C2 Financial Performance per standard Classification

This table reflects the Financial Performance of the operating budget in the standard classifications of the Government Statistics Functions and sub-functions. These are used by the National Treasury to infuse national financial information of Local Government for comparison purposes. The main functions within Amathole District Municipality that dominates on total budget for 2016/17 revenue received for the month are Governance and Administration with **R65 million** revenue, Trading Services with **R23 million** revenue, Planning and Environmental services with **R377 thousand**. The functional areas that dominates the expenditure recognised for the month are Governance and administration amounting to **R35 million**, Trading services amounting to **R27 million**, Community Services amounting to **R7 million** and Economic & Environmental services with a lowest expenditure of **R2 million**.

DC12 Amathole - Table C2 Monthly Budget Statement - Financial Performance (standard classification) - M02 August

Description	Ref	2015/16	Budget Year 2016/17							Full Year Forecast
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	
R thousands	1									
Revenue - Standard										
<i>Governance and administration</i>		-	953,685	-	64,825	204,743	158,948	45,795	29%	953,685
Executive and council		-	854,265	-	65,044	203,750	142,378	61,372	43%	854,265
Budget and treasury office		-	5,055	-	(601)	466	843	(376)	-45%	5,055
Corporate services		-	94,365	-	383	527	15,727	#####	-97%	94,365
<i>Community and public safety</i>		-	16,556	-	377	751	2,759	(2,008)	-73%	16,556
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	6,046	-	376	749	1,008	(258)	-26%	6,046
Housing		-	844	-	-	-	141	(141)	-100%	844
Health		-	9,666	-	1	2	1,611	(1,609)	-100%	9,666
<i>Economic and environmental services</i>		-	4,642	-	49	51	774	(723)	-93%	4,642
Planning and development		-	4,630	-	49	51	772	(721)	-93%	4,630
Road transport		-	13	-	-	-	2	(2)	-100%	13
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	897,376	-	23,050	224,359	149,563	74,796	50%	897,376
Electricity		-	-	-	-	-	-	-	-	-
Water		-	780,179	-	15,929	210,037	130,030	80,007	62%	780,179
Waste water management		-	117,197	-	7,121	14,322	19,533	(5,211)	-27%	117,197
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>	4	-	-	-	-	-	-	-	-	-
Total Revenue - Standard	2	-	1,872,260	-	88,302	429,904	312,043	#####	38%	1,872,260
Expenditure - Standard										
<i>Governance and administration</i>		-	485,992	-	35,363	62,853	80,999	#####	-22%	486,397
Executive and council		-	152,500	-	10,055	21,718	25,417	(3,698)	-15%	152,906
Budget and treasury office		-	118,454	-	8,393	16,277	19,742	(3,465)	-18%	118,454
Corporate services		-	215,038	-	16,915	24,857	35,840	#####	-31%	215,038
<i>Community and public safety</i>		-	95,717	-	6,863	13,370	15,953	(2,583)	-16%	95,311
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	44,898	-	3,522	6,643	7,483	(839)	-11%	44,898
Housing		-	10,467	-	892	1,739	1,744	(6)	0%	10,467
Health		-	40,352	-	2,449	4,988	6,725	(1,738)	-26%	39,947
<i>Economic and environmental services</i>		-	43,101	-	2,122	7,813	7,184	629	9%	43,101
Planning and development		-	42,172	-	2,057	7,689	7,029	660	9%	42,172
Road transport		-	929	-	65	124	155	(31)	-20%	929
Environmental protection		-	-	-	-	-	-	-	-	-
<i>Trading services</i>		-	737,517	-	26,932	49,591	122,920	#####	-60%	737,517
Electricity		-	-	-	-	-	-	-	-	-
Water		-	595,882	-	21,289	39,462	99,314	#####	-60%	595,728
Waste water management		-	141,636	-	5,643	10,129	23,606	#####	-57%	141,789
Waste management		-	-	-	-	-	-	-	-	-
<i>Other</i>		-	-	-	-	-	-	-	-	-
Total Expenditure - Standard	3	-	1,362,327	-	71,281	133,626	227,055	#####	-41%	1,362,327
Surplus/ (Deficit) for the year		-	509,933	-	17,021	296,278	84,989	#####	249%	509,933

Table 3 C3 Financial Performance per municipal Vote

The table below shows the operating revenue and expenditure as at the municipal directorate (vote) level approved by the Council. The National treasury allows a maximum of fifteen votes to be consolidated for reporting.

The Municipal Votes reflects the municipality's structure as approved by Council which is made up of six directorates with the biggest directorate Engineering Department divided into four Votes, Engineering, Water & Sanitation Management,

Water Services and Sanitation Services. The department that generates largest revenue is Engineering Department (Engineering Department, Water Services, and Sanitation Services), Budget and Treasury and Corporate services. The highest votes with revenue recognised for the month of August are Vote6- Engineering Department amounting to R65 million, seconded by vote 9 – Water Services amounting to R16 million. The top three votes with highest expenditure level are vote9 – Water Services amounting to R17 million, seconded by vote 4 Corporate Services amounting to R16 million with vote 5 - Budget & Treasury office amounting to R 8 million.

DC12 Amathole - Table C3 Monthly Budget Statement - Financial Performance (revenue and expenditure by municipal

Vote Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands										
Revenue by Vote	1									
Vote 1 - Legislative & Executive Support Services		-	972	-	(1)	(1)	81	(81)	-100.6%	972
Vote 2 - Strategic Management		-	38,213	-	-	-	3,184	(3,184)	-100.0%	38,213
Vote 3 - Internally Funded Projects		-	-	-	-	-	-	-		-
Vote 4 - Corporate Services		-	59,727	-	383	527	4,977	(4,450)	-89.4%	59,727
Vote 5 - Budget & Treasury		-	5,055	-	(601)	466	421	45	10.6%	5,055
Vote 6 - Engineering Department		-	526,466	-	64,730	65,867	43,872	21,994	50.1%	526,466
Vote 7 - Health & Protection Department		-	15,712	-	377	751	1,309	(558)	-42.6%	15,712
Vote 8 - Water & Sanitation Management		-	571,230	-	1	173,291	47,602	#####	264.0%	571,230
Vote 9 - Water Services		-	208,620	-	15,929	36,746	17,385	19,361	111.4%	208,620
Vote 10 - Sanitation Services		-	117,160	-	7,045	14,170	9,763	4,407	45.1%	117,160
Vote 11 - Land Human Settlement & Economic Deve		-	5,078	-	49	50	423	(373)	-88.1%	5,078
Vote 12 - Municipal Management		-	324,027	-	390	138,036	27,002	#####	411.2%	324,027
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Revenue by Vote	2	-	1,872,260	-	88,302	429,904	156,022	#####	175.5%	1,872,260
Expenditure by Vote	1									
Vote 1 - Legislative & Executive Support Services		-	54,518	-	3,015	6,665	9,086	(2,421)	-26.6%	54,518
Vote 2 - Strategic Management		-	92,159	-	3,233	6,764	15,360	(8,596)	-56.0%	92,159
Vote 3 - Internally Funded Projects		-	-	-	-	-	-	-		-
Vote 4 - Corporate Services		-	155,696	-	15,908	22,640	25,949	(3,309)	-12.8%	155,696
Vote 5 - Budget & Treasury		-	118,454	-	8,393	16,277	19,742	(3,465)	-17.6%	118,454
Vote 6 - Engineering Department		-	32,292	-	2,830	4,504	5,382	(878)	-16.3%	32,697
Vote 7 - Health & Protection Department		-	85,250	-	5,971	11,631	14,208	(2,577)	-18.1%	84,844
Vote 8 - Water & Sanitation Management		-	205,103	-	3,557	7,085	34,184	#####	-79.3%	204,990
Vote 9 - Water Services		-	381,927	-	17,233	31,369	63,654	#####	-50.7%	381,886
Vote 10 - Sanitation Services		-	139,760	-	5,477	9,798	23,293	#####	-57.9%	139,913
Vote 11 - Land Human Settlement & Economic Deve		-	49,408	-	2,688	8,939	8,235	704	8.6%	49,408
Vote 12 - Municipal Management		-	47,761	-	2,975	7,954	7,960	(7)	-0.1%	47,761
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-		-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-		-
Vote 15 - Other		-	-	-	-	-	-	-		-
Total Expenditure by Vote	2	-	1,362,327	-	71,281	133,626	227,055	#####	-41.1%	1,362,327
Surplus/ (Deficit) for the year	2	-	509,933	-	17,021	296,278	(71,033)	#####	-517.1%	509,933

Table 4 C4 Financial Performance (revenue and expenditure type)

This table reflects the operating budget per revenue and expenditure type. This table shows a total revenue exclusive of capital grants of **R26 million** which is in agreement with Table 2 C2 Financial Performance per standard Classification and Table 3 C3 Financial Performance per municipal Vote. The total revenue recognised is due to service charges billed to consumers for the month, own revenue, interest on bad debts with **R903 thousand** recognised revenue on operating grants for the month as shown on the table below. The capital transfer revenue recognised for the month is due to MIG and other non-gazetted grants amounting to **R62 million**.

The expenditure shows employee costs as highest operating costs incurred for the month at an amount of **R 51 million** exceeding other expenditure costs of **R 13 million**.

DC12 Amathole - Table C4 Monthly Budget Statement - Financial Performance (revenue and expenditure) - M02 August

Description	Ref	Budget Year 2016/17											
		2015/16 Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast			
R thousands													
Revenue By Source													
Property rates			-					-		-			
Property rates - penalties & collection charges								-		-			
Service charges - electricity revenue								-		-			
Service charges - water revenue			125,502		12,826	30,504	10,458	20,046	192%	125,502			
Service charges - sanitation revenue			49,848		6,998	14,162	4,154	10,008	241%	49,848			
Service charges - refuse revenue										-			
Service charges - other			2,718		376	749	227	523	231%	2,718			
Rental of facilities and equipment			2,057		21	42	171	(130)	-76%	2,057			
Interest earned - external investments			7,401		(317)	7,054	617	6,437	1044%	7,401			
Interest earned - outstanding debtors			2,847		3,090	6,210	237	5,973	2517%	2,847			
Dividends received										-			
Fines					0	0		0	#DIV/0!	-			
Licences and permits										-			
Agency services										-			
Transfers recognised - operational			743,733		903	305,643	185,933	#####	64%	743,733			
Other revenue			458,521		2,330	2,404	38,210	#####	-94%	458,521			
Gains on disposal of PPE										-			
Total Revenue (excluding capital transfers and contributions)			-		1,392,627		-	26,228	366,770	240,008	#####	53%	1,392,627
Expenditure By Type													
Employee related costs			646,856		50,875	99,145	107,809	(8,664)	-8%	646,856			
Remuneration of councillors			15,026		441	1,592	2,504	(913)	-36%	15,026			
Debt impairment			137,000				22,833	#####	-100%	137,000			
Depreciation & asset impairment			212,025				35,338	#####	-100%	212,025			
Finance charges			32,486		769	3,562	5,414	(1,852)	-34%	32,486			
Bulk purchases			70,937				11,823	#####	-100%	70,937			
Other materials										-			
Contracted services			28,041		5,883	8,352	4,674	3,679	79%	28,041			
Transfers and grants										-			
Other expenditure			219,956		13,313	20,975	36,659	#####	-43%	219,956			
Loss on disposal of PPE										-			
Total Expenditure			-		1,362,327		-	71,281	133,626	227,055	#####	-41%	1,362,327
Surplus/(Deficit)			-		30,300		-	(45,052)	233,144	12,953	#####	0	30,300
Transfers recognised - capital			479,633		62,073	63,134	119,908	#####	(0)	479,633			
Contributions recognised - capital										-			
Contributed assets										-			
Surplus/(Deficit) after capital transfers & contributions			-		509,933		-	17,021	296,278	132,861			509,933
Taxation										-			
Surplus/(Deficit) after taxation			-		509,933		-	17,021	296,278	132,861			509,933
Attributable to minorities										-			
Surplus/(Deficit) attributable to municipality			-		509,933		-	17,021	296,278	132,861			509,933
Share of surplus/ (deficit) of associate										-			
Surplus/ (Deficit) for the year			-		509,933		-	17,021	296,278	132,861			509,933

Table 5 Capital Expenditure per municipal Vote and Standard Classification

The table below reflects the capital budget of the municipality in standard classification format and also in municipal vote. The capital budget reflected in municipal votes, are separated into single and multi-year capital. ADM Council has an original budget of multi-year capital projects such as MIG, RBIG and WSIG with total expenditure incurred for the month of August of **R20 million**. There has been no expenditure incurred for the month of August for single capital expenditure. The single capital expenditure is funded from ADM internal funds.

DC12 Amathole - Table C5 Monthly Budget Statement - Capital Expenditure (municipal vote, standard classification and funding) - M02 August

Vote Description	Ref	2015/16	Budget Year 2016/17							
		Audited Outcome	Original Budget	Adjusted Budget	Monthly actual	YearTD actual	YearTD budget	YTD variance	YTD variance %	Full Year Forecast
R thousands	1									
Multi-Year expenditure appropriation	2									
Vote 1 - Legislative & Executive Support Services		-	-	-	-	-	-	-	-	-
Vote 2 - Strategic Management		-	-	-	-	-	-	-	-	-
Vote 3 - Internally Funded Projects		-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 5 - Budget & Treasury		-	-	-	-	-	-	-	-	-
Vote 6 - Engineering Department		-	479,633	-	19,618	63,119	76,583	#####	-18%	479,633
Vote 7 - Health & Protection Department		-	-	-	-	-	-	-	-	-
Vote 8 - Water & Sanitation Management		-	-	-	-	-	-	-	-	-
Vote 9 - Water Services		-	-	-	-	-	-	-	-	-
Vote 10 - Sanitation Services		-	-	-	-	-	-	-	-	-
Vote 11 - Land Human Settlement & Economic Development		-	-	-	-	-	-	-	-	-
Vote 12 - Municipal Management		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital Multi-year expenditure	4,7	-	479,633	-	19,618	63,119	76,583	#####	-18%	479,633
Single Year expenditure appropriation	2									
Vote 1 - Legislative & Executive Support Services		-	1,800	-	-	-	-	-	-	1,800
Vote 2 - Strategic Management		-	24,000	-	-	-	-	-	-	24,000
Vote 3 - Internally Funded Projects		-	-	-	-	-	-	-	-	-
Vote 4 - Corporate Services		-	-	-	-	-	-	-	-	-
Vote 5 - Budget & Treasury		-	-	-	-	-	-	-	-	-
Vote 6 - Engineering Department		-	-	-	-	-	-	-	-	-
Vote 7 - Health & Protection Department		-	-	-	-	-	-	-	-	-
Vote 8 - Water & Sanitation Management		-	37	-	-	-	-	-	-	37
Vote 9 - Water Services		-	4,459	-	-	-	-	-	-	4,459
Vote 10 - Sanitation Services		-	4	-	-	-	-	-	-	4
Vote 11 - Land Human Settlement & Economic Development		-	-	-	-	-	-	-	-	-
Vote 12 - Municipal Management		-	-	-	-	-	-	-	-	-
Vote 13 - [NAME OF VOTE 13]		-	-	-	-	-	-	-	-	-
Vote 14 - [NAME OF VOTE 14]		-	-	-	-	-	-	-	-	-
Vote 15 - Other		-	-	-	-	-	-	-	-	-
Total Capital single-year expenditure	4	-	30,300	-	-	-	-	-	-	30,300
Total Capital Expenditure		-	509,933	-	19,618	63,119	76,583	#####	-18%	509,933
Capital Expenditure - Standard Classification										
Governance and administration		-	505,433	-	19,618	63,119	76,583	#####	-18%	505,433
Executive and council		-	481,433	-	19,618	63,119	76,583	#####	-18%	481,433
Budget and treasury office		-	-	-	-	-	-	-	-	-
Corporate services		-	24,000	-	-	-	-	-	-	24,000
Community and public safety		-	-	-	-	-	-	-	-	-
Community and social services		-	-	-	-	-	-	-	-	-
Sport and recreation		-	-	-	-	-	-	-	-	-
Public safety		-	-	-	-	-	-	-	-	-
Housing		-	-	-	-	-	-	-	-	-
Health		-	-	-	-	-	-	-	-	-
Economic and environmental services		-	-	-	-	-	-	-	-	-
Planning and development		-	-	-	-	-	-	-	-	-
Road transport		-	-	-	-	-	-	-	-	-
Environmental protection		-	-	-	-	-	-	-	-	-
Trading services		-	4,500	-	-	-	-	-	-	4,500
Electricity		-	-	-	-	-	-	-	-	-
Water		-	4,496	-	-	-	-	-	-	4,496
Waste water management		-	4	-	-	-	-	-	-	4
Waste management		-	-	-	-	-	-	-	-	-
Other		-	-	-	-	-	-	-	-	-
Total Capital Expenditure - Standard Classification	3	-	509,933	-	19,618	63,119	76,583	#####	-18%	509,933
Funded by:										
National Government		-	479,633	-	19,618	63,119	76,583	#####	-18%	479,633
Provincial Government		-	-	-	-	-	-	-	-	-
District Municipality		-	-	-	-	-	-	-	-	-
Other transfers and grants		-	-	-	-	-	-	-	-	-
Transfers recognised - capital		-	479,633	-	19,618	63,119	76,583	#####	-18%	479,633
Public contributions & donations	5	-	-	-	-	-	-	-	-	-
Borrowing	6	-	-	-	-	-	-	-	-	-
Internally generated funds		-	30,300	-	-	-	-	-	-	30,300
Total Capital Funding		-	509,933	-	19,618	63,119	76,583	#####	-18%	509,933

Table 6 Debtors Age Analysis

The debtor's age analysis is a report that shows only the debt that is currently due. The age analysis indicates **85%** of the total debt due which is reflected within the **90+** days category for the month of August. The Other debtors group dominates this rate at **45%** for the month of August.

DC12 Amathole - Supporting Table SC3 Monthly Budget Statement - aged debtors - M02 August

Description	NT Code	Budget Year 2016/17								Total	Total over 90 days	Actual Bad Debts Written Off against Debtors	Impairment - Bad Debts i.t.o Council Policy
		0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-150 Dys	151-180 Dys	181 Dys-1 Yr	Over 1Yr				
R thousands													
Debtors Age Analysis By Income Source													
Trade and Other Receivables from Exchange Transactions - Water	1200	34,100	13,996	10,470	10,427	8,685	9,518	48,985	203,918	340,099	281,533		
Trade and Other Receivables from Exchange Transactions - Electricity	1300								0	0	0		
Receivables from Non-exchange Transactions - Property Rates	1400									-	-		
Receivables from Exchange Transactions - Waste Water Management	1500	15,447	6,517	6,010	5,553	5,472	5,485	29,271	147,778	221,533	193,559		
Receivables from Exchange Transactions - Waste Management	1600									-	-		
Receivables from Exchange Transactions - Property Rental Debtors	1700									-	-		
Interest on Arrear Debtor Accounts	1810	9,528	3,604	3,516	3,456	3,313	3,256	17,410	59,531	103,613	86,965		
Recoverable unauthorised, irregular, fruitless and wasteful expenditure	1820									-	-		
Other	1900	1,432	522	391	397	488	364	2,051	10,594	16,238	13,894		
Total By Income Source	2000	60,508	24,639	20,387	19,832	17,958	18,623	97,717	421,820	681,483	575,950	-	-
2015/16 - totals only										-	-		
Debtors Age Analysis By Customer Group													
Organs of State	2200	18,409	7,754	5,608	5,778	5,001	4,631	23,833	105,189	176,204	144,433		
Commercial	2300	6,116	1,752	1,210	916	835	837	4,039	8,964	24,668	15,590		
Households	2400	30,673	14,182	12,795	12,358	11,361	6,885	36,369	88,816	213,438	155,788		
Other	2500	5,310	952	773	781	761	6,269	33,476	218,852	267,173	260,139		
Total By Customer Group	2600	60,508	24,639	20,387	19,832	17,958	18,623	97,717	421,820	681,483	575,950	-	-

Table 7 Age Creditors Analysis

The age creditor's analysis report reflects the aging of what the municipality owes its service providers and suppliers. This is only a reflection of services procured through the use of the pink requisitions only and does not reflect contracts.

Section 65 of the MFMA requires that the council pay its creditors within 30 days of receiving the relevant invoice. The age creditors fall only within the 0-30 days and 31-60 Days categories for the month ending August 2016.

DC12 Amathole - Supporting Table SC4 Monthly Budget Statement - aged creditors - M02 August

Description	NT Code	Budget Year 2016/17									Prior year totals for chart (same period)	
		0 - 30 Days	31 - 60 Days	61 - 90 Days	91 - 120 Days	121 - 150 Days	151 - 180 Days	181 Days - 1 Year	Over 1 Year	Total		
R thousands												
Creditors Age Analysis By Customer Type												
Bulk Electricity	0100										-	
Bulk Water	0200										-	
PAYE deductions	0300										-	
VAT (output less input)	0400										-	
Pensions / Retirement deductions	0500										-	
Loan repayments	0600										-	
Trade Creditors	0700										-	
Auditor General	0800										-	
Other	0900	2,245	66,748								68,993	
Total By Customer Type	1000	2,245	66,748	-	-	-	-	-	-	-	68,993	-